IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 29TH MAY 2007 / 8TH JYAISHTA 1929

WP(C).No. 15293 of 2007(U)

PETITIONER:

M/S. KAPOOR SALES INDIA PVT. LTD.,
MAHAKAVI G. ROAD, COCHIN-11, REPRESENTED BY IT'S MANAGER, G.WILSON.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVERNMENT OF KERALA, SECRETARIATE, THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15293 of 2007

Dated, this the 29th day of May, 2007

J U D G M E N T

Heard the learned counsel for petitioner and the learned Government Pleader.

2. Challenge is against Ext. P3 revenue recovery notice issued for recovery of sales tax dues for the year 2002-03. Learned counsel submitted that during pendency of appeal, petitioner has remitted 50% of the disputed tax. Tahsildar is directed to verify the payment based on evidence produced by petitioner. If 50% of the demand is paid, there will be direction to the Tahsildar to withhold all recovery proceedings for three months from now. If payment is made, appellate authority will take up the appeal and dispose of the same within three months from now. Petitioner will produce copy of the judgment and proof of payment made, before the appellate authority for compliance. Recovery of balance 50% after three months will be based on orders in the appeal. However, if 50% of the disputed tax is not paid by the petitioner, recovery authority can proceed with recovery, pending disposal of the appeal.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg